

Cause # 1:22-CB-80-JMS-DLP

Exhibit E

72 Am. Jur. 2d State and Local Taxation § 683

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State and Local Taxation

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Part Nine. Assessment and Levy

XLV. Abatement and Proceedings Therein

A. Grounds for Relief

§ 683. Exempt or nontaxable property

[Topic Summary](#) | [Correlation Table](#) | [References](#)

West's Key Number Digest

West's Key Number Digest, [Taxation](#)  2645

Whether a tax assessment may be abated upon the ground that the assessors included property not subject to taxation (either because it was expressly made exempt by controlling statutes, because it was not property of the kind subjected to taxation by the general revenue statutes of the taxing jurisdiction, or because it had no situs for tax purposes within the taxing district in question) depends primarily upon the applicable legislation relating to or affecting the subject of the abatement of assessments. It has been frequently recognized that under a proper interpretation of the applicable legislative enactments, an abatement may, in a proper case, be granted upon the ground indicated.¹ A challenge to the validity of a tax on exempt property is a challenge to the legality, not the correctness, of a tax; thus, such challenge may be filed directly in district court without being reviewed by a jurisdiction's board of review and tax commission.²

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Footnotes

¹ [All Saints Parish v. Inhabitants of Town of Brookline](#), 178 Mass. 404, 59 N.E. 1003 (1901); [In re Masonic Temple Soc.](#), 90 W. Va. 441, 111 S.E. 637, 22 A.L.R. 892 (1922).

² [Triangle Marine, Inc. v. Savoie](#), 681 So. 2d 937 (La. 1996).

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